

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Amendment to Exemption Notification No.07/2017 to exempt services provided by Fair Price Shops to Government and those provided by RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP – Notification- Orders - Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.589,

Dated:12-12-2017.

Read the following:

- 1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- 2) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/2015-2, dated.01-11-2017.

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**ORDER:**

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:12-12-2017:

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, makes the following amendments to the notification issued in G.O.Ms.No.588, Revenue (CT-II) Dept., Dt.12-12-2017 .

**2.** These amendments shall be deemed to have come into force with effect on and from 22<sup>nd</sup> August, 2017.

**AMENDMENTS**

In the said notification, in the table,

(A) In column nos.(1) (2) (3) (4) and 5, after serial number 9, the following entries shall be inserted namely:-

| (1) | (2)        | (3)                                                                                                                                                                                                                 | (4) | (5)                                                                                                                                                                                          |
|-----|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| "9A | Chapter 99 | Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India. | Nil | Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U- 17 World Cup 2017."; |

(B) In column nos.(1) (2) (3) (4) and 5, after serial number 11, the following entries shall be inserted namely:-

| (1)  | (2)                          | (3)                                                                                                                                                                           | (4) | (5) |
|------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| "11A | Heading 9961 or Heading 9962 | Service provided by Fair Price shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the | Nil | Nil |

|     |                              |                                                                                                                                                                                                                                      |     |     |
|-----|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
|     |                              | form of commission or margin.                                                                                                                                                                                                        |     |     |
| 11B | Heading 9961 or Heading 9962 | Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin. | Nil | Nil |

(C) in serial number 35, in column (3),-

- (a) Against item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)", shall be substituted;
- (b) Against item (j), for the words "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)", the words, brackets and letters "Pradhan Mantri Fasal BimaYojana (PMFBY)", shall be substituted;

(D) in paragraph 4, in the Explanation, after clause (ii), the following shall be added, namely:-

"(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.".

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To  
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)  
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

**Copy to:**  
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.  
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.  
The Director General, General Administration (Vigilance & Enforcement) Department, 2<sup>nd</sup> floor, Pundit Nehru Bus Station Complex, Vijayawada.  
The P.S. to Special Chief Secretary to Chief Minister.  
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).  
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).  
The Law (H) Department.  
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER